



\*81-SBE-176\*

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA.

In the Matter of the Appeal of )  
ORICK RATZLAFF )

**Appearances:**

For Appellants: Bill Drexler

For Respondent: James' C. Stewart  
Counsel

O P I N I O N

This appeal is made pursuant to section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of **Orick** Ratzlaff against a proposed assessment of additional personal income tax and penalties in the total amount of \$2,322.60 for the year 1977.

Appeal of Orick Ratzlaff

O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protest of Orick Ratzlaff against a proposed assessment of additional personal income tax and penalties in the total amount of **\$2,322.60** for the year.1977, be and the same is hereby sustained.

Done at Sacramento, California, this 19th day of M a Y , 1981, by the State Board of Equalization, with all Board members present.

Ernest J. Dronenburg, Jr. --, Chairman

George R. Reilly , Member

William M. Bennett , Member

Richard Nevins , Member

Kenneth Cory , Member